

DEPARTMENT OF VETERANS AFFAIRS  
 CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004  
 (DOLLARS IN MILLIONS)

	Cumulative Results of Operations	Unexpended Appropriations
<b>Beginning Balances</b>	\$ (945,494)	\$ 4,233
<b>Budgetary Financing Sources</b>		
Appropriations Received	-	62,179
Other Adjustments	-	(460)
Appropriations Used	63,325	(63,325)
Transfers-in	-	15
Nonexchange Revenue	5	-
Donations	28	-
<b>Other Financing Sources</b>		
Donations of Property	14	-
Transfers-out	(880)	-
Imputed Financing	1,252	-
Other	(351)	-
<b>Total Financing Sources</b>	<b>63,393</b>	<b>(1,591)</b>
Net Cost of Operations	(33,267)	-
<b>Ending Balances</b>	<b>\$ (915,368)</b>	<b>\$ 2,642</b>

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	Cumulative Results of Operations	Unexpended Appropriations
<b>Beginning Balances</b>	\$ (840,350)	\$ 3,366
<b>Budgetary Financing Sources</b>		
Appropriations Received	-	59,060
Other Adjustments	(1,113)	1,092
Appropriations Used	59,285	(59,285)
Nonexchange Revenue	1	-
Donations	27	-
<b>Other Financing Sources</b>		
Donations of Property	15	-
Transfers-out	(1,925)	-
Imputed Financing	1,082	-
Other	(42)	-
<b>Total Financing Sources</b>	<b>57,330</b>	<b>867</b>
Net Cost of Operations	(162,474)	-
<b>Ending Balances</b>	<b>\$ (945,494)</b>	<b>\$ 4,233</b>

The accompanying Notes are an integral part of these financial statements.